

701—64.1(452A) Definitions. For the purposes of this chapter, the following definitions shall govern:

“Aviation gasoline” means any gasoline capable of being used for propelling aircraft which is invoiced as aviation gasoline or is received, sold, stored or withdrawn from storage for purposes of propelling aircraft. It does not include motor fuel capable of being used for propelling motor vehicles.

“Ethanol blended gasoline” means motor fuel which has been blended with alcohol distilled from cereal grains, the end product containing at least 10 percent alcohol. When motor fuel is used in these rules, it includes ethanol blended gasoline.

“Fuel(s)” shall mean and include both motor fuel and special fuel as defined in Iowa Code chapter 452A.

“Invoiced gallons” shall, for purposes of determining a distributor’s tax liability, mean gross gallons as shown on the covering bill of lading or manifest. A temperature-adjusted or other method shall not be used, except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refiners.

“L.P.G.” shall mean liquefied petroleum gas.

“Month” shall mean calendar month.

“Quarter” shall mean calendar quarter.

“Taxpayer” shall mean any person responsible for remitting the motor fuel tax to the department of revenue and any person responsible for reporting to the department of revenue under division I and pertinent parts of division IV of Iowa Code chapter 452A.

“Terminal storage” shall mean either (1) storage facilities which are supplied motor fuel by marine barges, (2) storage facilities which are supplied motor fuel by a pipeline, or (3) storage facilities which are permanently affixed to and supplied motor fuel from storage facilities supplied by a pipeline.

“Transport,” “transport carrier,” or *“carrier”* shall mean vehicles required to be registered under Iowa Code section 452A.11 or vehicles which are operated by licensed distributors and used to transport their own motor fuel.

In addition to the preceding definitions, all of the definitions contained in Iowa Code chapter 452A shall govern the rules in this chapter.

This rule is intended to implement Iowa Code chapter 452A.